

Patel Kalendu
 Form 4
 December 20, 2005

FORM 4 UNITED STATES SECURITIES AND EXCHANGE COMMISSION
 Washington, D.C. 20549

OMB APPROVAL

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STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP OF SECURITIES

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

(Print or Type Responses)

1. Name and Address of Reporting Person *
 Patel Kalendu

2. Issuer Name and Ticker or Trading Symbol
 BEST BUY CO INC [BBY]

5. Relationship of Reporting Person(s) to Issuer

(Check all applicable)

(Last) (First) (Middle)
 7601 PENN AVENUE SOUTH
 (Street)

3. Date of Earliest Transaction (Month/Day/Year)
 12/16/2005

____ Director _____ 10% Owner
 Officer (give title below) _____ Other (specify below)
 EVP - Strategy & International

RICHFIELD, MN 55423

4. If Amendment, Date Original Filed(Month/Day/Year)

6. Individual or Joint/Group Filing(Check Applicable Line)
 Form filed by One Reporting Person
 Form filed by More than One Reporting Person

(City) (State) (Zip)

Table I - Non-Derivative Securities Acquired, Disposed of, or Beneficially Owned

1. Title of Security (Instr. 3)	2. Transaction Date (Month/Day/Year)	2A. Deemed Execution Date, if any (Month/Day/Year)	3. Transaction Code (Instr. 8)	4. Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)	5. Amount of Securities Beneficially Owned Following Reported Transaction(s) (Instr. 3 and 4)	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	7. Nature of Ownership (Instr. 4)
				(A) or (D) Code V Amount (D) Price			
Common Stock	12/16/2005		F	218 D \$ 44.89	1,530	D	
Common Stock					694	D ⁽¹⁾	
Common Stock					5,925	D ⁽²⁾	

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

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number.

Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned
(e.g., puts, calls, warrants, options, convertible securities)

1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deemed Execution Date, if any (Month/Day/Year)	4. Transaction Code (Instr. 8)	5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4, and 5)	6. Date Exercisable and Expiration Date (Month/Day/Year)	7. Title and Amount of Underlying Securities (Instr. 3 and 4)	8. Amount or Number of Shares
Stock Option (Right to Buy)	\$ 28.64					06/23/2003 ⁽³⁾ 06/22/2013	Common Stock	15,000
Stock Option (Right to Buy)	\$ 39.59					11/03/2003 ⁽³⁾ 11/02/2013	Common Stock	25,501
Stock Option (Right to Buy)	\$ 36.73					10/11/2004 ⁽³⁾ 10/10/2014	Common Stock	25,500
Stock Option (Right to Buy)	\$ 46.8					11/08/2005 ⁽³⁾ 11/07/2015	Common Stock	52,182

Reporting Owners

Reporting Owner Name / Address	Relationships			
	Director	10% Owner	Officer	Other
Patel Kalendu 7601 PENN AVENUE SOUTH RICHFIELD, MN 55423			EVP - Strategy & International	

Signatures

/s/ Matthew J. Norman Attorney-in-fact for Kalendu Patel
 12/20/2005

**Signature of Reporting Person

Date

Explanation of Responses:

* If the form is filed by more than one reporting person, *see* Instruction 4(b)(v).

** Intentional misstatements or omissions of facts constitute Federal Criminal Violations. *See* 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

(1) Restricted shares that will vest 100% on 11/03/2006.

Restricted shares that will vest in a range from 0%-100% three years from the date of grant, depending on the satisfaction of certain

(2) performance factors. The reported figure represents two separate awards of 1,575 restricted shares and 4,350 restricted shares granted on 11/03/2003 and 10/11/2004, respectively.

(3) The date indicated is the grant date and the options vest in four equal annual installments beginning one year from such date.

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, *see* Instruction 6 for procedure.

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